

4 FAM 420 VOUCHER EXAMINATION

*(CT:FIN-421; 04-24-2013)
(Office of Origin: CGFS/FPRA/FP)*

4 FAM 421 GENERAL

(TL:FIN-352; 5-30-95)

This subchapter states the Department's policy on the processing of vouchers. Voucher examination refers to the receiving, sorting, approving, and examining of vouchers.

4 FAM 422 INVOICES

(TL:FIN-362; 09-05-2003)

- a. An invoice from the claimant is required for the processing of a payment to a vendor or contractor.
- b. The Prompt Payment Act of 1982, as amended, accelerates payments made by U.S. Agencies to business contractors and sets forth the basis for receiving and processing invoices.
- c. The Prompt Payment Act applies to all payments made to both U.S.-based and foreign vendors, contractors, and subcontractors. The Prompt Payment Act does not apply to payments made to employees of the U.S. Government.
- d. Invoices are dated (stamp or otherwise annotate) upon receipt by the designated billing office (the office or employee designated in the contract to receive the invoices). All contracts and purchase orders should specify the designated billing office where invoices are to be submitted by the vendor or contractor. Ordering officer compliance should be monitored and noncompliance should be reported to the post management officer or bureau officials.

4 FAM 423 VOUCHER PROCESSING REQUIREMENTS

(TL:FIN-352; 5-30-95)

The general requirements for voucher processing, when preparing and examining vouchers for submission for approval, examination, certification and payment are

provided in 4 FAH-3 H-423. These requirements relate to blanket purchase agreements, state and local taxes, recurring payments, supporting documentation, number of voucher copies, voucher numbering, voucher security classification, currency data, the payee's statement, accounting classification data, and no-check vouchers.

4 FAM 424 VOUCHER APPROVAL

(TL:FIN-352; 5-30-95)

- a. When a certifying officer does not have personal knowledge of completion of a transaction, the certifying officer may make payment only after having obtained approval of the voucher from an officer having knowledge of the receipt of the goods or services covered by the voucher. This approval shall be in the form of a signature on either the voucher, the invoice, or the documents attached to the voucher. Voucher approval is given by an officer having knowledge of the receipt of goods or the performance of services as accepted by a designated receiving officer.
- b. Although a certifying officer assumes personal financial liability for the correctness and legality of all payments certified, the Department will hold the Approving or Receiving Officers responsible from an administrative standpoint for any GAO exceptions resulting from an improper approval or erroneous receiving report. The Approving and Receiving Officers are responsible for the completeness, validity, and quality of services and supplies covered by a voucher.
- c. In the event of exceptions to payments for which the Approving or Receiving Officers are responsible, the Department will assist the authorized certifying officer in recovery from the Approving or Receiving Officers. Approving and Receiving Officers must cooperate in proceedings to rectify such exceptions.

4 FAM 425 VOUCHER PREPAYMENT EXAMINATION

(TL:FIN-352; 5-30-95)

GAO Title 7, chapter 20.2 requires the prepayment examination and approval of vouchers for effective control over disbursement by an authorized officer before being certified for payment. Prepayment examination consists of checking for proper, legal, and correct payment, and for proper supporting documentation.

4 FAM 426 VOUCHER DEDUCTIONS, SUSPENSIONS, AND DISALLOWANCES

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(TL:FIN-352; 5-30-95)

Whenever an amount is due the U.S. Government from a carrier, vendor, or contractor, collection is made by deduction (offset) from the current or next voucher submitted for payment. Such deductions must be made whether the collection is related to the voucher submitted for payment or not.

4 FAM 427 TAX WITHHOLDING AND REPORTING

(TL:FIN-352; 5-30-95)

The Department's policy on withholding taxes from payments to certain U.S. payee contractors applies when a contractor does not provide a taxpayer identification number. The reporting requirements of the Department are described in 4 FAM 417.

4 FAM 428 THROUGH 429 UNASSIGNED